

Massachusetts Department of Revenue  
Division of Local Services



FY2004 Tax Rate Recap, Pro Forma  
Recap Instructions and Certain Supporting  
Forms

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USER GUIDE

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## ABOUT THIS GUIDE

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<b>Purpose</b>	This Guide provides instructions and reference material to assist in the completion of the Tax Rate Recap, Pro Forma Recap and supporting forms on the Automated Recap Program for cities, towns and property tax assessing special purpose districts.
<b>Who should use this Guide</b>	All municipal officials involved in the Tax Rate and/or Pro Forma Recap process should use this Guide. It provides general information about the forms and the Tax Rate and/or Pro Forma approval process that will prove beneficial to a wide audience.
<b>Guide contents</b>	This Guide contains instructions necessary to complete the Tax Rate Recap and Pro Forma Recap, including certain supporting forms from the Bureau of Accounts and the Bureau of Local Assessment. You may review other forms on the Automated Recap Program or you may be directed to Division of Local Services' IGRs for others. See the List of Forms for details. This Guide should be used as a companion to completing the FY2004 Automated Recap Program.
<b>Using the Excel version</b>	<p>The Automated Recap Program is available in Microsoft Office 97 Excel format. The Excel-based workbook must be saved and submitted in this format – <b><i>we cannot accept workbooks saved using Excel 2000 format.</i></b> Completed workbooks should be submitted to DLS on diskette or by e-mail. See the Reference and Technical Support section that follows for the appropriate DLS street and e-mail addresses.</p> <p>Please read the FY2004 Automated Tax Rate/Pro Forma Recap General Instructions included in this Guide for more information on hardware requirements, proper formatting and other useful hints on getting started using the program.</p>
<b>List of forms</b>	The following forms are listed in the order in which they appear on the FY2004 Automated Recap Program. Forms and letters indicated by “*” are not found on the program. All other forms and worksheets are found on the program.

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## LIST OF FORMS

Form	Completed by	Description
Schedule of Amts. Certified for Tax Title Purposes	Collector/Treasurer	Documentation of amounts raised for tax title purposes
Teachers' Summer Pay Deferral and Amortization	Accounting Officer	Repayment schedule of teachers' summer pay deferral
A-1	Accounting Officer, Assessors	Offset Receipts use and appropriation
A-2	Accounting Officer, Assessors, Commissioners	Enterprise Fund receipts/appropriations
A-3	Accounting Officer, Assessors	Revolving Fund use under CH44:53E1/2
A-4 and * Worksheet See IGRs 00-209 and 01-207	Accounting Officer, Clerk, Assessors, CPA Committee	Community Preservation Fund
B-1	Accounting Officer	Free Cash certification and appropriation
B-2	Accounting Officer	Available funds sources/uses
OL-1	Accounting Officer, Assessor	Overlay analysis
DE-1	Accountant, Clerk, Treasurer	Debt exclusion report
* DE-2 (see IGR 02-101)	Mayor, Manager, Selectmen	Determination of Borrowing Covered by Debt Exclusion
* DE-3 (see IGR 02-101)	Assessors, Treasurer, Acct., Mayor, Manager, Selectmen	Adjusted Debt Exclusion Schedule
LA-4	Assessors	Values by class/parcel count
LA-4W	Assessors	Electric generation facility report
Interim Year Adjustment	Assessors	Non-Certification year report
LA-7	Assessors, Bureau of Local Assessment	Minimum Residential Factor computation
Chapter 200	Assessors, Bureau of Local Assessment	Calculation of Lowest Possible Residential Factor
* LA-10	Assessors	Assessment adjustment list
LA-13	Assessors	Tax base levy growth
LA-13A	Assessors	Amended tax base levy growth for omitted/revised assessments
Levy Limit	Assessors, Bureau of Accounts	FY04 Maximum Allowable Levy
Options	Assessors	Shift Scenarios
LA-5 Input	Assessors	LA-5 detailed calculations
LA-5	Assessors, Clerk, Council/Selectmen	Classification hearing and excess capacity report
Tax Rate Recap	Accounting Officer, Assessors, Clerk	Four-page form required to certify a tax rate
Pro Forma Recap	Accounting Officer, Assessors, Clerk	Four-page form required for authorization of preliminary tax bills
* Omitted and Revised Assessments Report	Assessors	Assessments in accordance with Chapter 59 sections 75 and 76
* Quarterly Bills Acceptance Notification	Clerk	Notice of acceptance of quarterly tax billing law
* Authorization to Issue Preliminary Tax Bills	Assessors	Notice of request to issue preliminary tax bills
* Letter in Lieu of Balance Sheet	Accounting Officer	Prior year accounts deficit notification
* Pro Forma Unused Levy Capacity Letter	Mayor, CFO, Chairman – Board of Selectmen	Pro Forma excess capacity loss

## REFERENCE AND TECHNICAL SUPPORT

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### Contacting the Bureau of Accounts

Use the chart below to obtain further information about the completion of Tax Rate/Pro Forma Recaps and related forms or to speak to a Bureau of Accounts field advisor. You may E-mail your field advisor directly. Your final submission may be E-mailed to [BOADATA@dor.state.ma.us](mailto:BOADATA@dor.state.ma.us). Follow-up your E-mail with the signed forms and all other related documents to your Bureau of Accounts field advisor.

Region	Advisor	E-mail	Phone
Springfield	Joe Boudreau	<a href="mailto:Boudreauj@dor.state.ma.us">Boudreauj@dor.state.ma.us</a>	413-784-1000 extension 20610
	Dennis Mountain	<a href="mailto:Mountain@dor.state.ma.us">Mountain@dor.state.ma.us</a>	413-784-1000 extension 20611
	Jim Podolak	<a href="mailto:Podolakj@dor.state.ma.us">Podolakj@dor.state.ma.us</a>	413-784-1000 extension 20615
	Deb Wagner	<a href="mailto:Wagnerd@dor.state.ma.us">Wagnerd@dor.state.ma.us</a>	413-784-1000 extension 20326
	Henry (Terry) Williams	<a href="mailto:Williamsh@dor.state.ma.us">Williamsh@dor.state.ma.us</a>	413-784-1000 extension 20614
Worcester	Dan Bazin	<a href="mailto:Bazin@dor.state.ma.us">Bazin@dor.state.ma.us</a>	508-792-7300 extension 22313
	Andy Nelson	<a href="mailto:Nelsona@dor.state.ma.us">Nelsona@dor.state.ma.us</a>	508-792-7300 extension 22625
	Kathy Reed	<a href="mailto:Reedk@dor.state.ma.us">Reedk@dor.state.ma.us</a>	508-792-7300 extension 22317
	Peter Zona	<a href="mailto:Zonap@dor.state.ma.us">Zonap@dor.state.ma.us</a>	508-792-7300 extension 22613
	Barbara Dakin	<a href="mailto:Dakin@dor.state.ma.us">Dakin@dor.state.ma.us</a>	800-521-5536 extension 62346
Boston	Martin DiMunah	<a href="mailto:Dimunahm@dor.state.ma.us">Dimunahm@dor.state.ma.us</a>	800-521-5536 extension 62302
	Diane Dziura	<a href="mailto:Dziura@dor.state.ma.us">Dziura@dor.state.ma.us</a>	800-521-5536 extension 62349
	Maura O'Neil	<a href="mailto:Oneilma@dor.state.ma.us">Oneilma@dor.state.ma.us</a>	800-521-5536 extension 62345
	Rich Sciarappa	<a href="mailto:Sciarappa@dor.state.ma.us">Sciarappa@dor.state.ma.us</a>	800-521-5536 extension 62348
	Rich Viscay	<a href="mailto:Viscayr@dor.state.ma.us">Viscayr@dor.state.ma.us</a>	800-521-5536 extension 62344

### Contacting the Bureau of Local Assessment

Use the chart below to obtain further information about the completion of Bureau of Local Assessment related forms. You may E-mail BLA related forms to [BLADATA@dor.state.ma.us](mailto:BLADATA@dor.state.ma.us).

Region	Advisor	Phone
Boston	Walter Sandoval-Duza	800-521-5536 extension 64087
	Donna Demirai	800-521-5536 extension 62391
	Regina McArdle	800-521-5536 extension 62368
	David Wood	800-521-5536 extension 62395
	George Obuchon	800-521-5536 extension 63605

## ***AUTOMATED TAX RATE/PRO FORMA RECAP GENERAL INSTRUCTIONS***

<b>General Requirements</b>	<ul style="list-style-type: none"><li>• A personal computer running Microsoft Windows 3.1 or greater</li><li>• Microsoft Office 97 – Excel version</li><li>• A 3.5” diskette drive</li><li>• A recommended minimum 16MB RAM</li><li>• Any Windows-compatible computer</li><li>• Approximately 2MB of free hard disk space</li></ul> <hr/>
<b>Visual Basic Macros</b>	<p>This workbook contains Visual Basic Macros that must be enabled for the program to work. If you use the “macro virus protection” feature available in higher versions of Excel, you must disable this feature temporarily for the Recap to function properly. (Click the “enable macros” button in the Excel 97 warning box when it appears, or click Tools&gt;Options&gt;General to change Excel’s default settings.)</p> <hr/>
<b>Data Formats</b>	<p>Data formats can be affected by both Windows and Excel. All date cells have been formatted to allow a 4-digit year, but a 2-digit year may appear if the default settings specify this format. (This will not affect the Recap’s function).</p> <hr/>
<b>Video Setting</b>	<p>Your computer’s video setting and monitor determine how each form is displayed on the screen. Use the zoom function to shrink or enlarge the display for optimized viewing.</p> <hr/>
<b>Cell Protection</b>	<p>All signature lines have been locked. Sign the form after it has been printed.</p> <hr/>
<b>Printing</b>	<p>A special Print Menu has been added to the Excel Menu bar. Print all worksheets using this menu to ensure proper formatting of the forms.</p> <hr/>
<b>Options Table</b>	<p>The Automated Recap Program includes an Options Table worksheet that creates shift tables for “what-if” analyses. The Options Table worksheet does not share data with any other form and can be used separately from the rest of the workbook.</p> <hr/>

<b>Auto-Save</b>	Excel has an “AutoSave” feature that may or may not be active on your PC. If AutoSave is enabled, your work will automatically be saved according to the features’ settings. If you do (or do not) want this to happen, you must change the AutoSave settings accordingly. Be sure to backup your work manually if you do not use AutoSave.
<b>Getting Started</b>	<p>When opening the Recap workbook for the first time, review “Read Me First”. It describes some of the features of the Automated Recap Program and contains general instructions.</p> <p>Click on the START tab and select from the drop-down listing. This information is used throughout the program.</p> <p>Once your city/town/district name has been entered or is displayed, you are ready to begin filling out the forms. Click on the appropriate worksheet tab in the order in which they appear (the one exception is the Options Table which can be used at any time).</p>
<b>Questions</b>	Questions on the forms or process may be directed to your Bureau of Accounts or Bureau of Local Assessment field advisor. Questions concerning the program may be directed to Arnold Kanter at 617-626-2303.

## ***FY2004 REMINDERS***

These reminders have been prepared by the Bureau of Accounts (BOA) field advisors to help expedite tax rate/pro forma approval.

⇒ The Division of Local Services is preparing a series of Informational Guideline Releases and Bulletins regarding the Municipal Relief Package (Chapter 46 of the Acts of 2003) that will be issued separately from this package to subscribers of the Division's website. If you are not currently subscribed, please do so at [www.Mass.Gov/dls](http://www.Mass.Gov/dls).

⇒ Communities with FY2004 DE-1 forms indicating an FY2003 expenditure in excess of the FY2003 exclusion will not be allowed to add the difference to the exclusion in FY2004.

⇒ Communities with FY2004 DE-1 forms indicating an FY2003 exclusion in excess of the FY2003 expenditure should reserve the difference and appropriate the reserve for the following fiscal year's excluded debt service.

⇒ City/Town Clerks, pursuant to M.G.L. Chapter 71 §16B where there has been a reduction in the regional school assessment, are allowed to reduce the appropriation made by City Council/Town Meeting action down to the new assessment. Clerks should report this adjustment as a negative amount in the appropriate column of the Tax Rate or Pro Forma Recapitulation form, page 4.

⇒ Communities that reduced appropriations from the tax levy in FY2003 after the FY2003 tax rate was set should report that action on page 4 of the FY2004 Tax Rate or Pro Forma Recapitulation form by re-reporting the initial appropriation made followed by a negative for the same amount. In this way, FY2004 action will not be affected.

⇒ Because FY2004 Cherry Sheets include receipts and charges for school choice and charter school tuition, any community that also appropriated the FY2004 tuition amount may reduce the Cherry Sheet line on the Tax Rate and/or Pro Forma Recapitulation form by the lesser of the appropriation or Cherry Sheet amount. Supporting data should be provided to the Bureau of Accounts. In the future, no appropriation should be made since the expenditure will be reflected on future Cherry Sheets.

⇒ E-Mail LA-4 and LA-13 forms to the Bureau of Local Assessment at [BLADATA@dor.state.ma.us](mailto:BLADATA@dor.state.ma.us). Send the signed forms to BLA, Boston. E-Mail Tax Rate and/or Pro Forma Recapitulation and supporting forms to the Bureau of Accounts at [BOADATA@dor.state.ma.us](mailto:BOADATA@dor.state.ma.us). Send the signed forms to your BOA field advisor in Boston, Worcester or Springfield.

⇒ Complete all applicable forms and send them to your community's BOA advisor. Call him/her for an appointment if submitting the tax rate package in person.

⇒ LA4-W form is to be completed by municipalities with electric generating facilities.



## ***FY2004 REMINDERS ( cont. )***

- ⇒ Significant increases of current estimated receipts to prior actuals and significant increases/decreases of prior estimated receipts to current estimates must be substantiated in detail. Tax title revenue cannot be used as an estimated receipt on page 3 of the tax rate/pro forma recap form(s).
- ⇒ Outstanding teachers' summer pay deferral amounts for FY92 and/or FY93 must be recorded on pg.2, parts IIB line 8 and IIID line 3 of the tax rate/pro forma recap form(s). If the amortization amount has been appropriated, submit a copy of the vote.
- ⇒ Each town/council meeting should be recorded as a single entry on page 4 of the recap. Be sure to identify the fiscal year to which the appropriation applies.
- ⇒ FY2004 recertification communities must submit both a balanced pro forma recap approved by BOA and an updated recertification workplan approved by BLA prior to issuing either preliminary semi-annual tax notices or estimated third quarter tax notices.
- ⇒ Retained earnings of the enterprise funds must be certified by the Director of Accounts prior to appropriation by town meeting/city council.
- ⇒ FY2004 recertification communities must submit a preliminary LA-4 as part of the certification review process in addition to an LA-10, final LA-4 and LA-13 for new growth and tax rate setting purposes.
- ⇒ On the DE-1, be sure to reduce any gross debt exclusion by anticipated reimbursements in the current year and/or prior year adjustments.
- ⇒ The pro forma levy can only increase to the degree that actual new growth exceeds the estimated amount recorded on the pro forma form and/or an override or exclusion passed after the pro forma form was approved by the Director of Accounts.
- ⇒ If a significant difference exists between the recap's tax levy and the commitment to the collector, do not print the tax bills until you contact your BOA field advisor and the problem is resolved.
- ⇒ Assessors should not commit the actual real and personal property tax to the Collector and the Collector must not mail the tax bills until the community has received notification from the BOA that the tax rate has been certified.
- ⇒ Revolving funds adopted pursuant to MGL Ch. 44, §53E½ must be included in the authorization section on the tax rate/pro forma recap pg. 4, col. (f). Also, complete schedule A-3. These funds must be authorized annually.
- ⇒ Include any municipal light source revenue on page 3 of the Tax Rate and/or Pro Forma recap as Miscellaneous Nonrecurring. Detail the amounts on this line and please indicate on which page 3 line this revenue source appeared on in FY03, if applicable.

## ***SCHEDULE OF AMOUNTS CERTIFIED FOR TAX TITLE PURPOSES***

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<b>Description</b>	This schedule supports the amount to be raised on the Tax Rate and/or Pro Forma Recap form(s) for tax title purposes.
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<b>When is this schedule required?</b>	This schedule must be submitted if an amount has been included on the Tax Rate and/or Pro Forma Recap form(s) on Page 2, Part IIB line 1.
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<b>Who prepares the schedule?</b>	The city or town Treasurer and/or Tax Collector prepare and sign the schedule.
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<b>General Process</b>	The schedule should be prepared using Division of Local Services Bulletin dated January of 1999 entitled “Budgeting for Expense of Tax Titles and Foreclosures”.
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Follow the instructions below to complete the Schedule of Amounts Certified for Tax Title Purposes.

Step	Action
1	Enter the following information on the form: <ul style="list-style-type: none"><li>• City/town/district name</li><li>• \$ amount certified for tax title purposes by the Tax Collector and/or Treasurer</li><li>• enter Total</li></ul>
2	The Tax Collector and/or Treasurer must sign and date the form.
3	Submit the form to the Bureau of Accounts along with other supporting forms for Tax Rate and/or Pro Forma approval.

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<b>Automated Instruction</b>	Click on the Tax Title Form worksheet tab and enter applicable amounts only if the Tax Rate Recap or Pro Forma Recap includes an amount on Page 2, Part IIB, line 1. The total on this worksheet <b>will not</b> automatically appear on the Tax Rate Recap or Pro Forma Recap form. It must be manually entered on either form.
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## THE DEFERRAL AND AMORTIZATION SCHEDULE (TEACHERS' SUMMER PAY)

<b>Description:</b>	<p>This schedule:</p> <ul style="list-style-type: none"><li>identifies cities and towns which deferred local and regional school teachers' summer pay in FY92 and/or FY93</li><li>monitors amortization of this deferral beginning in FY97.</li></ul>										
<b>When is this schedule required?</b>	Completion of this schedule is required to process a Tax Rate Recap or Pro Forma Recap if a deferral of teachers' summer pay was voted pursuant to Chapter 336 of the Acts of 1991 for FY92 and/or FY93.										
<b>Who prepares this schedule?</b>	The schedule must be completed and signed by the accounting officer.										
<b>General Process</b>	<p>Follow the instructions below to complete the schedule.</p> <table><tr><th>Step</th><th>Action</th></tr><tr><td>1</td><td>Part I: Initial Deferral<ul style="list-style-type: none"><li>enter the amounts of local and regional school teachers' summer pay that were deferred in FY92, FY93 and the Total.</li></ul></td></tr><tr><td>2</td><td>Part II: Proposed Amortization Schedule On the line for each fiscal year, enter the outstanding amount to be amortized until the deferral has been completely funded.</td></tr><tr><td>3</td><td>Be sure that the amortization amount is equal to or greater than 1/15<sup>th</sup> of the original deferral amount.</td></tr><tr><td>4</td><td>The Accounting Officer must sign and date the form and submit to the Bureau of Accounts with other supporting forms.</td></tr></table>	Step	Action	1	Part I: Initial Deferral <ul style="list-style-type: none"><li>enter the amounts of local and regional school teachers' summer pay that were deferred in FY92, FY93 and the Total.</li></ul>	2	Part II: Proposed Amortization Schedule On the line for each fiscal year, enter the outstanding amount to be amortized until the deferral has been completely funded.	3	Be sure that the amortization amount is equal to or greater than 1/15 <sup>th</sup> of the original deferral amount.	4	The Accounting Officer must sign and date the form and submit to the Bureau of Accounts with other supporting forms.
Step	Action										
1	Part I: Initial Deferral <ul style="list-style-type: none"><li>enter the amounts of local and regional school teachers' summer pay that were deferred in FY92, FY93 and the Total.</li></ul>										
2	Part II: Proposed Amortization Schedule On the line for each fiscal year, enter the outstanding amount to be amortized until the deferral has been completely funded.										
3	Be sure that the amortization amount is equal to or greater than 1/15 <sup>th</sup> of the original deferral amount.										
4	The Accounting Officer must sign and date the form and submit to the Bureau of Accounts with other supporting forms.										
<b>Recap and/or Pro Forma considerations</b>	<ul style="list-style-type: none"><li>The amount deferred from the <u>prior</u> FY is shown on Page 2, IIB line 8.</li><li>The amount deferred for the <u>current</u> FY is shown on Page 2, IIID line 3.</li><li>If the current FY's amortization amount has been appropriated, reduce the amount in Part IIB to equal the amount in Part IIID on page 2 of the Tax Rate and/or Pro Forma Recap and <i>submit a copy of the appropriation vote</i>.</li></ul>										
<b>Automated Instructions</b>	Click on the Teacher Deferral worksheet tab and enter applicable deferral amounts for FY92 and/or FY93 for local and regional school systems in Part 1. The totals are calculated to the right. Enter the proposed amortization schedule in Part 2. The deferral amounts entered on this schedule <b>do not</b> automatically appear on the Tax Rate and/or Pro Forma Recap forms.										

## ***SCHEDULE A-1, OFFSET RECEIPTS***

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**Description:** This schedule is used to:

- monitor the type of receipts being used
- ensure that the estimated receipts are supported by adequate documentation

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**When is the A-1 required?** It is required for any city or town that accepts the provisions of Chapter 44, Section 53E and appropriates the use of a particular departmental receipt to offset a particular departmental appropriation.

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**Who prepares the A-1?** The A-1 is completed and signed by the following municipal officials:

- Accounting Officer
- Board of Assessors

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**General Process** Use the instructions in the following table to complete the A-1.

Step	Action
1	Enter the amount of actual revenue of the prior fiscal year in column (a).
2	Enter the amount of estimated receipts for the upcoming fiscal year in column (b).
3	Check to see that the total column (b) equals the amount recorded on Page 2, Part IIIb line 2 of the Pro Forma and/or Tax Rate Recap form for offset receipts.
4	The A-1 form must be signed by: <ul style="list-style-type: none"><li>• The accounting officer and</li><li>• The majority of the board of assessors</li><li>• Director of Accounts, prior to appropriation, when col (b) exceeds col (a) for any item.</li></ul>
5	If any estimate is greater than the prior fiscal year actual, written documentation for the increase is required. Estimated receipts may not be used to fund amounts appropriated after the tax rate is set.

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**Automated Instruction** Click on A-1 worksheet tab and enter amounts on lines 1 through 11 in columns (a) and (b). The totals are automatically calculated. Identify the purpose of any “Other” offset on lines 7 through 11 in the space provided. The total of column (b) automatically appears on Page 2, Part IIIb line 2 of the Tax Rate and Pro Forma Recap forms. Appropriations must be entered manually on Page 4, column (e) of the Tax Rate and/or Pro Forma Recap forms. Note any instruction which may appear in red under line 12, Total.

## ***SCHEDULE A-2, ENTERPRISE FUNDS***

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**Description:** The A-2 is used to:

- show all enterprise fund revenue and cost estimates, including any costs appropriated in the general fund
- determine the amount of any budgeted surplus or any general fund subsidy

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**When is the A-2 required?** The A-2 must be completed for each enterprise fund established under Chapter 44 Section 53F½. Enterprise funds established by special legislation may or may not require completion of the A-2; contact your BOA field advisor for guidance.

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**Who prepares the A-2?** Schedule A-2 should be completed and signed by the following officials:

- Accounting Officer
- Clerk
- Board of Assessors
- Board of Commissioners

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**General Process** Use the instructions in the following table to complete Schedule A-2. Submit a separate A-2 form for each enterprise fund.

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### **Part 1 - Enterprise revenues and available funds:**

<b>Step</b>	<b>Action</b>
1	Indicate the type of fund and/or the statutory reference at the top of the form.
2	List actual enterprise revenues from the prior fiscal year in column (a).

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*Continued on next page*

## ***SCHEDULE A-2, CONTINUED***

### **Part 1 - Enterprise revenues and available funds (continued):**

<b>Step</b>	<b>Action</b>
3	In column (b), list estimated revenues expected to be collected during the year.
4	List all enterprise funds appropriated (i.e., retained earnings, unexpended appropriation balances). Do not include general fund available funds appropriated (i.e., free cash, overlay surplus), even if the appropriation was for the enterprise fund. They will be included on schedule B-1 and/or B-2.
5	Indicate retained earnings and other enterprise available funds appropriated for prior fiscal year costs.
6	Enter the total revenues and available funds as indicated and carry to the tax recap page 2, Part III B, line 3.
7	The Board of Assessors must sign and date the printed form attesting that the revenues have only been recorded once on the Tax Rate or Pro Forma recap.
8	The city or town Clerk must sign to certify that the amount of retained earnings reported in Part 1 column (b) correctly reflects the votes of town meeting or city council action.
9	If any estimate in step 2 is greater than the prior year actual, you must submit written documentation for the increase. Estimated revenues may not be used to fund amounts appropriated after the tax rate is set.

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### **Part 2 - Total costs appropriated**

<b>Step</b>	<b>Action</b>
1	List all costs appropriated directly in the enterprise fund. The reserve fund voted for enterprise extraordinary and unforeseen expenditures should be reported as indicated. Report budgeted surplus as other. Include prior year costs appropriated from retained earnings or other enterprise available fund.
2	List all enterprise costs appropriated in the general fund. Costs appropriated within general fund departments should be reported on page 4, column B of the tax rate or pro forma recap.
3	Enter total costs which is the sum of parts a and b.

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*Continued on next page*

## **SCHEDULE A-2, CONTINUED**

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### **Part 3 - Calculation of the general fund subsidy (Note: This part must be completed even if there is no general fund subsidy.)**

<b>Step</b>	<b>Action</b>
1	Enter the applicable amounts from part 1 (column b) and part 2 as indicated.
2	If there was an actual prior year operating deficit that was not provided for with an appropriation, enter it where indicated and on the recap, Page 2, Part IIB, "other amounts to be raised." If there was no prior year deficit, enter 0 here.
3	Calculate the general fund subsidy, which would be negative or 0.

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### **Part 4 - Sources of funding for costs appropriated in the enterprise fund (Note: Costs appropriated in the enterprise fund may be appropriated from enterprise revenues and available funds or from taxation, free cash, etc. This section must be completed to properly record page 4 of the Recap.)**

<b>Step</b>	<b>Action</b>
1	Enter the amounts appropriated in the enterprise fund from sources of funding as indicated.
2	Enter the amount from part 4 (a), on the recap or pro forma page 4 column (e). Part 4 cannot exceed the lesser of Part 1 or 2 (a).
3	Be sure that part 4 (d) only includes non-enterprise available funds.
4	Total this column. This total must equal the total of part 2 (a).
5	Review and sign all A-2 forms.

**Automated  
Instructions**

You may complete up to seven separate A-2s. If you have only one enterprise fund, use only the worksheet labeled A-2 (1<sup>st</sup>). If you have more than one fund, use a separate A-2 worksheet for each fund.

To complete, part 1, click on A-2 (1<sup>st</sup>) tab and enter the type of enterprise fund/statutory reference under the city/town name. Enter amounts on applicable lines in columns (a) and (b). Identify the “other enterprise available funds” in the space provided. The totals are automatically calculated. The total of column (b) automatically appears on Page 2, Part IIIb line 3 of the Tax Rate and Pro Forma Recap forms.

To complete part 2, tab down to the second page. Enter applicable amounts in Parts 2(a) and 2(b). Identify the other costs in the space provided. The total costs are automatically calculated.

To complete part 3, enter an amount of an unprovided for prior year deficit. The revenue, available funds and total costs will automatically appear from parts 1 and 2. Any prior year deficit it must also be manually entered on Page 2, Part IIb, line 10 on the Tax Rate Recap or Pro Forma Recap form. The general fund subsidy is automatically calculated.

To complete part 4, enter applicable amounts. The total sources of funding for costs appropriated in the enterprise fund are automatically calculated. The total amount entered for 4(a), must be manually entered on Page 4, column (e) of the Tax Rate Recap or Pro Forma Recap form.

Note any instruction which may appear below the total of part 4.

To complete additional A-2s, click on A-2 (2nd) tab, A-2(3rd) tab etc. The total of column (b) from the first page of all A-2s automatically total on Page 3, Part IIIb, line 3 on the Tax Rate Recap and Pro Forma Recap forms. All total amounts entered for 4(a) must be manually entered on Page 4, column (e) of the Tax Rate Recap or Pro Forma Recap form.



## SCHEDULE A-3, REVOLVING FUNDS

---

**Description:** This schedule is used to:

- monitor the appropriate use of revolving funds
- determine whether any limitations have been exceeded.

The total of all revolving funds cannot exceed 10 percent of the prior fiscal year's tax levy. Each department's revolving fund cannot exceed 1 percent of the prior fiscal year's tax levy.

---

**When is the A-3 required?** Schedule A-3 must be submitted by any city or town using revolving funds pursuant to MGL Chapter 44, Section 53 E½.

---

**Who prepares the A-3?** Schedule A-3 must be completed and signed by:

- the accounting officer and
- the board of assessors

---

**General Process** Use the instructions in the following table to complete Schedule A-3:

Step	Action
1	In column (a), Date of Vote - enter the date of the city council or town meeting at which these funds were authorized to be spent. Revolving funds pursuant to this law must be authorized annually.
2	In column (b), Department Authorized to Spend - enter the department, board or officer authorized to spend from the fund.
3	In column (c), Type of Receipts Credited - identify the source of funding.
4	In column (d), FY2003 Actual Revenues - enter the amount of actual revenues received for FY2003 through 6/30/2003.
5	In column (e), FY2004 Receipts Authorized - enter the amount of FY2004 receipts authorized for expenditure for FY2004.
6	The accounting officer and board of assessors must review, sign and date the form.
7	If col (e) is greater than col (d) for any item, additional documentation for the increase may be requested.

**Automated Instructions** Click on the A-3 tab and for each revolving fund enter applicable information. Enter any date in the format *mm/dd/yy*. To enter data for additional revolving funds, tab down to the second page. The subtotal of page 2 and the total of FY2003 actual revenues and FY2004 receipts authorized are automatically calculated. The total of FY2004 receipts authorized must be manually entered on Page 4, column (f) of the Tax Rate Recap or Pro Forma Recap form.

## ***SCHEDULE A-4, COMMUNITY PRESERVATION FUND***

---

**Description:** The A-4 is used to monitor the appropriate use of the Community Preservation Fund as established by MGL Chapter 44B.

---

**When is the A-4 required?** Schedule A-4 must be submitted by all municipalities establishing a Community Preservation Fund under the provisions of Chapter 44B.

---

**Who prepares the A-4?** The A-4 is prepared and signed by:

- the city/town clerk
- the accounting officer
- the board of assessors
- the community preservation committee.

---

**General process** Use the instructions in the following table to complete Schedule A-4.

Step	Action
1	In Section 1 Column (a) enter FY2003 actual revenues and available funds in the boxes indicated.
2	In Section 1 Column (b) enter FY 2004 estimated revenues and available funds in the boxes indicated.
3	Calculate totals in each column.
4	In Section 2a enter FY 2004 appropriations in the boxes indicated.
5	In Section 2b enter FY 2004 reservations in the boxes indicated. <i>Note: the total of appropriations plus reservations must be transferred to the Tax Rate Recap page 4, column e.</i>
6	Calculate totals.
7	In Section 3 enter any prior year deficits in the box indicated. <i>Note: the total prior year deficits must be transferred to the Tax Rate Recap page 2, Part IIb line 6.</i>
8	The city/town Clerk, Accountant, Assessors and community preservation fund committee must sign the form.

---

**Additional requirement** Increases or decreases of estimated revenues to actual revenues require submission of written supporting documentation.

See DLS IGRs 00-209 and 01-207 for additional forms which must be completed and submitted to the Division of Local Services.

**Automated  
Instructions**

Click on the A-4 tab and enter the applicable amounts in Part 1, columns (a) and (b). The totals are automatically calculated. The total of column (b) is automatically entered on Page 2, Part IIIb line 4 of the Tax Rate Recap and Pro Forma Recap forms.

To complete Part 2, enter the applicable amounts in Parts 2(a) and 2(b). In Part 2(a), identify the “Other” appropriations on the line provided. The total of Part 2 must be manually entered on Page 4, column (e) of the Tax Rate Recap or Pro Forma Recap form.

To complete Part 3, enter any unprovided for prior year deficit. This amount must be manually entered on Page 2, Part IIb line 6 of the Tax Rate Recap or Pro Forma Recap form.

# Community Preservation Act Surcharge Estimate Worksheet

**City/Town of** \_\_\_\_\_

**I. Maximum Surcharge:**

- A.. Tax Levy (Subtotal before personal property) \$ \_\_\_\_\_
- B. Abatements (historical average) \$ \_\_\_\_\_
- C. Exemptions (as submitted to DOR) \$ \_\_\_\_\_
- D. Net Tax Levy (IA minus IB minus IC) \$ \_\_\_\_\_

**Possible Exemptions:**

A.1. \_\_\_\_\_ residential parcels assessed under  
\$100,000: Total valuation x tax rate / 1000 \$ \_\_\_\_\_

A.2. \_\_\_\_\_ residential parcels assessed over  
\$100,000: \$100,000 x number of parcels x tax  
rate / 1000 \$ \_\_\_\_\_

B. Owned and occupied as domicile by a person  
who would qualify for low income housing or low  
or senior moderate income housing:  
Valuation x tax rate / 1000 \$ \_\_\_\_\_

C. Commercial and industrial property  
If a Classified tax rate exists: levy for two  
classes as shown on tax recap \$ \_\_\_\_\_

D. Subtotal (IIA through IIC) \$ \_\_\_\_\_

III. Levy subject to surcharge (ID minus IID) \$ \_\_\_\_\_

IV. Surcharge at \_\_\_\_\_% (III x percentage voted  
up to 3%) \$ \_\_\_\_\_

## COMMUNITY PRESERVATION ACT SURCHARGE ESTIMATE WORKSHEET

---

**Description** This worksheet supports the level of community preservation surcharge estimated revenues.

---

**When is this worksheet required?** The worksheet may be required to be submitted to the Bureau of Accounts to support the level of estimated revenues used on the schedule A-4 form in the first year of adoption.

---

**Who signs the worksheet?** No signature is necessary on this worksheet.

---

**General process** Follow the instructions below to complete the Community Preservation Act Surcharge Estimate Worksheet.

Step	Action
1	Complete Part I to determine the maximum surcharge.
2	Complete Part II to determine the extent of possible exemptions to the surcharge.
3	Calculate Part III (ID minus IID)
4	For Part IV, enter the surcharge % as voted (up to 3%) times Part III to calculate total.

## ***SCHEDULE B-1, FREE CASH CERTIFICATION AND APPROPRIATION***

---

**Description:** Schedule B-1 is used to ensure that free cash appropriations are not greater than free cash certifications. Free cash is certified by the Bureau of Accounts as of July 1<sup>st</sup> after the submission of the city, town or district balance sheet. The Director of Accounts must also certify updates to free cash. These certifications can only be appropriated from the date of certification through 6/30. As of each July 1<sup>st</sup>, the city, town or district's free cash available for appropriation is "\$0" until a new balance sheet is received and a new free cash amount is certified.

---

**When is the B-1 required?** Any city, town or district appropriating free cash for specific purposes or to reduce the tax rate must complete the Schedule B-1.

---

**Who prepares Schedule B-1?** The Accounting Officer completes and signs this form.

---

**General Process** Use the instructions in the following table to complete Schedule B-1.

---

Step	Action
1	<b>Part I: 7/1/02 Certification and Appropriation</b> Enter the amount of free cash certified and updated by the Director of Accounts followed by free cash appropriated between 7/1/02 – 6/30/2003 and found on either the FY2003 and /or FY2004 Pro Forma and/or Tax Rate Recap form(s). Include free cash used specifically to reduce the tax rate.
2	<b>Part II: 7/1/03 Certification and Appropriation</b> Enter the amount of free cash certified and updated by the Director of Accounts followed by free cash appropriated after 7/1/2003 and found on either the FY2004 Pro Forma and/or Tax Rate Recap form. Include free cash used specifically to reduce the tax rate.
3	Review and sign the B-1.

---

**Automated Instructions** Click on the B-1 tab. Enter applicable amounts in Parts I and II. Totals and Balances are automatically calculated.

## ***SCHEDULE B-2, OTHER AVAILABLE FUNDS***

---

**Description:** The Schedule B-2 is used to monitor the appropriate use of available funds by cities, towns and districts.

---

**When is the B-2 required?** Any city, town or district appropriating from available funds must complete the Schedule B-2.

---

**Who prepares the B-2?** The accounting officer should complete and sign this form.

---

**General Process** Use the instructions in the following table to complete Schedule B-2:

<b>Step</b>	<b>Action</b>
1	In the "Date of Appropriation" column, enter the date of each city, town or district meeting at which appropriations were voted.
2	In the "Source of Fund" column, indicate the account name from which the appropriation was made (i.e., overlay surplus, water surplus). Indicate any apportionment amounts to be received from the state highway department voted as available funds pursuant to the "transportation bond bill." <i>Note: an appropriation from this source where column (B) exceeds column (A) is permissible.</i>
3	In the "Use of Fund" column, indicate the use of the funding source (i.e., department or purpose).

*Continued on Next Page*

## SCHEDULE B-2, OTHER AVAILABLE FUNDS, CONTINUED

### General Process (continued)

Step	Action
4	In Column A, "Amount in Fund When Appropriation Was Made", indicate the balance in the source account when the appropriation was made by the city council, town or district meeting. When multiple appropriations are made on the same date from the same fund, the amount should be reduced in each succeeding line by the amount of the appropriation in the line above. <i>Note: Column A must be greater than or equal to the amount of the appropriation in Column B at the time of the appropriation unless otherwise specified by general or special law.</i>
5	In Column B, "Amount of Appropriation", indicate the amount of the appropriation voted. Note that the total of this column should equal the total column on the pro forma or tax rate recapitulation form, pg. 4, column (d).
6	The accountant must review and sign the form.

### Caution!

Examples of inappropriate uses of available funds include:

- Appropriations for a purpose other than allowed by the available fund
- Establishment of a fund without general or special authorizing legislation
- Appropriations greater than the amount available

Column A must be greater than or equal to the amount of the appropriation in Column B at the time of the appropriation unless otherwise specified by general or special law.

### Automated Instructions

Click on the B-2 tab. Enter applicable information. Enter any date in the format *mm/dd/yy*. To enter data for additional available funds, tab down to the second page. The total of col (B), Amount of Appropriation, must be manually entered on Page 4, column (d) of the Tax Rate Recap or Pro Forma Recap form.



## OL-1, OVERLAY WORKSHEET

---

**Description:** The OL-1 is used to determine that the amount of overlay being raised on the Tax Rate and/or Pro Forma Recap is reasonable. Special attention is given to the overlay when shortfalls are identified. The worksheet is also compared to the balance sheet submitted as of June 30 for accuracy.

---

**When is the OL-1 required?** The OL-1 must be completed by all communities to properly process the FY2004 Tax Rate or Pro Forma recapitulation form(s).

---

**Who prepares the Schedule OL-1?** The Schedule OL-1 is prepared by the:

- Assessors
- Accountant/Auditor

---

**General Process** Use the instructions in the following table to complete Schedule OL-1.

Step	Action
1	Enter on line 1 the amount of overlay raised on the recap sheet for each applicable fiscal year's levy.
2	Enter on line 2 any overlay deficits raised for each individual fiscal year.
3	Enter on line 3 the total of all abatements and exemptions charged against the individual fiscal year through 6/30/2003.
4	Enter on line 4 the amount of all transfers made from the overlay of each particular fiscal year to overlay surplus as of 6/30/2003.
5	Check that line 5 equals lines (1+2) minus lines (3+4) and that amounts match the balance sheet amounts as of 6/30/03.
6	Enter on line 6 the additional abatements and exemptions that have been charged against each overlay after 6/30/2003 as well as an estimate of additional abatements and exemptions that might be charged against each overlay after 6/30/2003 such as cases pending before a court, county commissioners or the ATB.
7	Check to ensure that line 7 equals lines (3+6). These totals will show the potential liability for each levy and help determine the reasonableness of the FY2004 overlay.
8	The Accountant and Assessors must review and sign the form.

---

**Automated Instruction** Click on the OL-1 tab and enter applicable in columns (A) through (C). Entry in column (D) is on lines 5 and 6 only. Enter amounts on line 6 in columns (A) through (D). *All amounts entered should be positive numbers.* All other totals are automatically calculated. (Note: line 6, column (D) – Prior Years ATB liability - is intentionally excluded from the line 6 total.)

## ***SCHEDULE DE-1, DEBT EXCLUSIONS***

---

**Description:** Schedule DE-1 is used to:

- report each debt exclusion for which a community can assess taxes in excess of its levy limit or levy ceiling
- ensure that the prior year's debt exclusion was fully expended for each project's debt service

---

**When is the DE-1 required?** The Schedule DE-1 must be completed if a debt exclusion is available for FY2004.

---

**Who prepares the Schedule DE-1?** This form may be completed by any of the following officials:

- accounting officer
- clerk
- treasurer

Please include a copy of any new ballot question, certified by the city or town clerk, including date and results of elections. For all new debt exclusions, please submit a debt service schedule.

---

**General process** Use the instructions in the following table to complete Schedule DE-1.

Step	Action
1	In column (A), indicate the election date.
2	In column (B), enter a brief description of the exclusion vote.
3	In column (C), indicate the issuance date by purpose of each note/bond excluded by ballot vote.
4	In column (D), indicate whether the issuance is temporary (short term) or permanent (long term).
5	In column (E), enter the amount excluded in FY2003 as reported in column (H) of last year's DE-1.

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*Continued on next page*

## DE-1, CONTINUED

Step	Action
6	In column (F), enter the amount of debt service actually expended in FY2003. <i>Note: if a difference exists between column (D) and column (E), it should be equal to the reimbursement. If not, an adjustment to the levy limit may be required.</i>
7	In column (G), indicate principal and interest per successful vote included on the FY2004 recap form. <i>Note: there must be an actual payment due for debt service in the fiscal year for which an exclusion is being taken. Interest on BANs is excludable unless the note(s) is/are being permanently retired, in which case, for that fiscal year, both principal and interest would be excludable.</i> <i>Additional Note: Indicate debt exclusion amounts, if applicable, pursuant to an approved DE-3.</i>
8	In column (H), indicate any state monies which will, for FY2004, specifically reimburse the city/town for excludable debt service costs. Identify the reimbursement (e.g., SBAB, library construction grant, etc.) on the form. Adjust the amount to be excluded in FY2004 by the difference, if any, between the net amount excluded in FY2003 and the amount expended minus net reimbursements.
9	In column (I), enter the FY2004 debt service principal and interest LESS the reimbursement/adjustment amount. This is the amount that will be used in calculating the levy limit for the current fiscal year.
10	Review and sign the form.

### Automated Instructions

Click on the DE-1 tab and enter applicable information. Enter any date in the format *mm/dd/yy*. In column (D), enter **T** or **P**. Column (I) and the form Total are automatically calculated. To enter additional debt exclusions, tab down to page 2. The total of column (I) from page 1 (and page 2 if you use it) automatically appears on Part IIIB of the LEVY LIMIT worksheet.

## ***DE-2, DETERMINATION OF BORROWING COVERED BY DEBT EXCLUSION***

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<b>Description</b>	This form assists the Bureau of Accounts in determining whether a particular amount of money borrowed is covered by a debt exclusion.
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<b>When is this form required?</b>	The form is required to be submitted to the Bureau of Accounts to determine whether increases in the amount borrowed for a purpose described in a debt exclusion above the amount fixed at the time of the exclusion referendum is covered by the debt exclusion vote.
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<b>Who signs the form?</b>	The form must be signed by the Mayor, city/town Manager, or a majority of the Board of Selectmen. Also, the name of a contact person is requested.
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<b>General process</b>	Follow the instructions below to complete the Determination of Borrowing Covered by Debt Exclusion.
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Step	Action
1	Obtain the appropriate signatures in Part A.
2	Indicate a contact person in Part B.
3	Indicate the date of the applicable debt exclusion and the voters expectation of cost at the time of the election in Part C.
4	Determine the amount of applicable debt authorization(s) in Part D.
5	In Part E, indicate reasons why the cost of the project(s) described in the debt exclusion exceeds the amount in Part C.

### ***DE-3, ADJUSTED DEBT EXCLUSION SCHEDULE***

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<b>Description</b>	This schedule is submitted for approval to use an adjusted debt exclusion schedule in order to moderate the impact of the exclusion on the tax levy.
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<b>When is this schedule required?</b>	The schedule is required if there is an interest on the part of the community to request from the Director of Accounts a different debt exclusion schedule than would otherwise be the case as a result of the amount of debt service coming due in the particular fiscal year.
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<b>Who signs the schedule?</b>	The schedule must be signed by a majority of the Board of Assessors, Treasurer, Accounting Officer and by the Mayor, city/town Manager or majority of the Board of Selectmen.
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<b>General process</b>	Follow the instructions below to complete the Adjusted Debt Exclusion Schedule.
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Step	Action
1	Indicate the date and purpose of the debt exclusion for Part A.
2	Indicate an adjusted schedule in Part B.
3	Obtain the appropriate signatures in Part C.
4	Indicate a contact person in Part D.

## ***LA-4, ASSESSMENT/CLASSIFICATION REPORT***

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**Description:** The LA-4 reports the total number of parcels/accounts and total assessed valuations of all real and personal property in a community. These totals are listed by property type and classification. The LA-4 is reviewed and approved by the Bureau of Local Assessment.

---

**When is the LA-4 required?** The LA-4 must be submitted by every city, town and district in order to set a tax rate. It is not required for approval of a Pro Forma Recap, but must be submitted before the Tax Rate Recap can be approved.

---

**Who prepares the LA-4?** The LA-4 is prepared and signed by the Board of Assessors.

---

**General process** Use the instructions in the following table to complete the LA-4.

Step	Action
1	Enter the total number of taxable parcels/accounts for each property type in the appropriate box in the PARCEL COUNT column. If you have no parcels/accounts for a specific property type, enter a zero in the box. Do not leave any box blank.
2	Enter the taxable valuation for each property type in the appropriate box under the applicable CLASS column. If you have no value for a specific property type, enter a zero in the box. Do not leave any box blank.
3	Enter the total amount of personal and real property value exempt from taxation on the EXEMPT line.
4	Review, sign and date the form.

---

**LA-4 notes** These notations refer to specific property types on the LA-4:

Property Type	Note
Miscellaneous Residential (Misc. Res.)	This type should include all properties with use codes 103, 109, 140 and any other locally determined residential classification code.

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*Continued on next page*

## LA-4, CONTINUED

Property Type	Note
106	Parcel counts and values for properties coded 106 should be included on the line for codes 130-132.
600-899 (parcels under Chapters 61, 61A and 61B)	The taxable value (FFCV – discount) of the land only should be reported under Class III, Commercial. The dwellings, base lots and any land not under Chapters 61A-61B should be reported under Class I, Residential. Commercial farm buildings should be included on the line for codes 300-393 under Class III, Commercial.
012-043 (multiple, or mixed-use parcels)	Apportion the values for these parcels according to the classes contained in each parcel. For example, if a parcel's value comes partly from residential use and partly from commercial use, apportion the total value of the parcel between the Class I-Residential and Class III-Commercial columns.

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### Electric generation plants

All communities having electric generation plants must also submit Form LA-4W with the LA-4. The LA-4 cannot be processed without the LA-4W.

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### Assistance

For assistance in completing the LA-4 please contact the Bureau of Local Assessment Boston office.

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### Submission

Mail the completed LA-4 on diskette to:  
Bureau of Local Assessment  
P.O. Box 55490  
Boston, MA 02205-5490  
or e-mail to [bladata@dor.state.ma.us](mailto:bladata@dor.state.ma.us)

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### Automated Instruction

To complete the LA-4, click on the LA-4 tab. Enter the applicable information. The total parcel count, total value by class and total real and personal property are automatically calculated. The 505 and 506 values as determined by the DOR have been entered automatically. For those municipalities that have adopted the personal property exemption local option, these values may be decreased by the Assessor if individual accounts within these classes are now tax exempt. Enter an amount in the exempt value cell. The total value of each class and the total real estate and personal property values automatically appear in the LA-5, LA-7 and LA-13 worksheets.

## ***LA-4W, ASSESSMENT/CLASSIFICATION WORKSHEET FOR ELECTRIC GENERATION PLANTS***

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**Description:** The LA-4W lists valuation information for electric generation plants within a municipality.

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**When is the LA-4W required?** Submission of the LA-4W is required **ONLY** for municipalities with electric generation plants.

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**Who prepares the LA-4?** The LA-4W is prepared and signed by the Board of Assessors.

---

**General process** Use the instructions in the following table to complete the LA-4W.

Step	Action
1	Real Property section: Enter all applicable Class IV-Industrial assessed values for property types 450, 451 and 452.
2	Personal Property section: Enter all applicable Class V-Personal Property assessed values for property types 550, 551 and 552.
3	Review and sign the form.

---

**Automated Instruction** To complete the LA-4W, click on the LA-4W tab. Enter the industrial assessed value for property types 450, 451 and 452 and the personal property assessed value for property types 550, 551 and 552. The subtotals are automatically calculated.



## *INTERIM YEAR ADJUSTMENT REPORT*

---

<b>Description:</b>	The Interim Year Adjustment reports when certain market changes have occurred in the total assessed value of a community between certifications.
<b>When is the Report required?</b>	The form must be submitted to the Bureau of Local Assessment if valuation adjustments result in a change in the total assessed valuation within the community of more than 10% from the prior fiscal year, excluding increases in valuation due to tax base growth.
<b>Who prepares the Report?</b>	The Report is prepared and completed by the Board of Assessors.
<b>General process</b>	The report is completed after calculating two median assessment sales ratios and CODs for certain properties sold during a specific time period. The first ASR study uses the prior assessed value for the property; the second study uses the proposed adjusted assessed value. The Report is submitted to the Bureau of Local Assessment as early as possible during the tax rate setting process, but no later than the time the LA-4 form is submitted to the Bureau of Local Assessment. Use the instructions in the following table to complete the Report.
<b>Automated Instruction</b>	To complete the Interim Year Adjustment Report, click on the Interim Yr Tab. Enter information into the cells as allowed by the program and be sure to sign the Report when completed.

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## ***LA-7, MINIMUM RESIDENTIAL FACTOR COMPUTATION WORKSHEET***

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<b>Description:</b>	The LA-7 is a worksheet displaying computation of the Minimum Residential Factor, or MRF. Its information comes from the completed LA-4.
<b>When is the LA-7 required?</b>	A minimum residential factor is calculated for all municipalities and districts. The form is not required to be submitted to the Bureau of Accounts or to the Bureau of Local Assessment.
<b>General process</b>	View the LA-7 to verify the MRF; no other action is required.
<b>Automated Instruction</b>	To view the LA-7, click on the LA-7 tab. No data entry is required in this worksheet; the minimum residential factor has been automatically calculated. Scroll down to view the calculation.

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## CHAPTER 200

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<b>Description</b>	This worksheet calculates the lowest possible residential factor.
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<b>When is this schedule required?</b>	This worksheet is not required to be submitted to either the Bureau of Accounts or Bureau of Local Assessment.
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<b>What is contained within the worksheet?</b>	The worksheet presents calculations based on current and previous tax rate documentation.
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<b>General Process</b>	If line #1 is greater than line #3, the community can only shift up to 150% to CIP and line #2 remains the Minimum Residential Factor. If line #3 is greater than line #1, the calculation continues to determine a shift of up to 175% to the CIP and the Lowest Residential Factor.
------------------------	---

Follow the instructions below to complete the Chapter 200 worksheet.

Step	Action
1	Review the entries. If line #1 is greater than line #3, the community may shift only up to 150% to CIP and line #2 remains the Minimum Residential Factor.
2	If lines #4 through #6 are complete and if line #5 is greater than line #6, the community may shift up to 175% to the CIP and line #4 is the Lowest Residential Factor.
3	If line #6 is greater than line #5, the maximum percentage shift allowable will appear on line #9 and the lowest residential factor allowable will appear on line #7.

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<b>Automated Instruction</b>	Click on the CHAPTER 200 tab. No data entry is required in this worksheet; the lowest possible residential factor has been automatically calculated.
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ASSESSMENT ADJUSTMENT LIST (LA-10)

Return completed form & a copy of the

NEWSPAPER NOTIFICATION to:

Bureau of Local Assessment  
P.O. Box 55490  
Boston, MA 02205-5490

Board of Assessors Signatures

Municipality

Fiscal Year

Date

Map Lot	Owners Name	Address	Prop. Class Code	Proposed Assessment	Final Assessment	% Adj.	Explanation

(10/87)

## ***LA-10, ASSESSMENT ADJUSTMENT LIST***

<b>Description:</b>	The Assessment Adjustment List, or LA-10, is used by communities undergoing triennial certification to report assessment changes exceeding 10% made between the certification field review and final certification. Changes of less than 10% may also be reported but this is not mandatory.
<b>When is the LA-10 required?</b>	Submission of the LA-10 is required for all municipalities undergoing triennial certification. The form must be submitted for the community to receive final certification, even if no changes occurred after the preliminary field review.
<b>Who prepares the LA-10?</b>	The LA-10 is prepared by the Board of Assessors. At least one board member must sign the form.
<b>General process</b>	<p>For each property adjusted, list the following information:</p> <ul style="list-style-type: none"><li>• the map and lot, or parcel identification</li><li>• the owner's last name as recorded on the tax bill</li><li>• the location of the property</li><li>• the assessed value at the time of the DOR's preliminary certification review</li><li>• the final assessment that will appear on the tax bill</li><li>• the percent adjustment between the preliminary and final assessments (indicate whether this is a positive (+) or negative (-) adjustment)</li><li>• the reason for the change in assessed value.</li></ul>
<b>Additional requirement</b>	<p>One of the following documents must be submitted with the LA-10:</p> <ul style="list-style-type: none"><li>• a copy of the public disclosure notice as it appeared in a newspaper of general circulation</li><li>• a copy of the impact notice sent to all taxpayers.</li></ul>

## LA-13, TAX BASE LEVY GROWTH

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**Description:** The Tax Base Levy Growth Form, or LA-13, is completed by municipalities to calculate municipal New Growth, by comparing values and adjustments from prior and current property valuations.

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**When is the LA-13 required?** The LA-13 must be submitted by every municipality in order to set a tax rate. It is not required for approval of a Pro Forma Recap, but must be submitted before the Tax Rate Recap can be approved.

---

**Who prepares the LA-13?** The LA-13 is prepared and signed by the Board of Assessors.

---

**General process** Use the instructions in the following table to complete the LA-13.

Step	Action
1	Column A: Enter the total FY2003 valuation by class for each classification code or group of codes indicated. These figures should be identical to those listed on the FY2003 LA-4.
2	Column B: enter the number of revised and omitted bills and the total associated value increase by class.
3	Column C: enter the number of abatements granted with the corresponding value adjustment for each class ONLY IF the value adjustment was carried forward to FY2004. (Do not list temporary adjustments for FY2003.)

---

*Continued on next page*

## LA-13, CONTINUED

### General process (continued)

Step	Action
4	Column D: enter the number of “other adjustments” with the corresponding value change (plus or minus) for each class. Valid adjustment reasons include: <ul style="list-style-type: none"><li>• property removed from the tax base due to demolition or change to exempt status</li><li>• major changes in classification resulting in an increase or decrease in value</li><li>• class change due to land being added to/subtracted from Chapter 61/61A/61B</li><li>• other changes not related to revaluation and/or value indexing</li></ul>
5	Column E: determine the FY2003 adjusted value base (Columns A + B – C ± D).
6	Check the appropriate box underneath Column E to indicate whether the LA-13 is being submitted with a Pro Forma Recap (estimated values) or the Tax Rate Recap (Actual values.)
7	Column F: <ul style="list-style-type: none"><li>• if value changes were made due to revaluation or interim year adjustments, enter the percentage change based on Column E (plus or minus) OR enter actual dollars. Record the changes by class.</li><li>• if no value changes were attributable to revaluation or interim year adjustments, leave the column blank and continue to Step 8.</li></ul>
8	Column G: calculate the total adjusted value base: if the adjustment in Column F was an increase, add Cols. E + F if the adjustment in Column F was a decrease, subtract Cols. E – F <i>Note: If no changes were attributable to revaluation or interim year adjustments, Column G will equal Column E.</i>
9	Column H: enter values by class from the FY2004 LA-4.

*Continued on next page*

## LA-13, CONTINUED

### General process (continued)

Step	Action				
10	Column I: enter values as described below.				
	<table><tr><td><b>Real Property classes:</b></td><td>subtract Col. H – Col. G for all real property classes to calculate the valuation increase due to allowable new growth.</td></tr><tr><td><b>Personal Property classes:</b></td><td>enter the value increase due to new accounts and additions to existing accounts.</td></tr></table>	<b>Real Property classes:</b>	subtract Col. H – Col. G for all real property classes to calculate the valuation increase due to allowable new growth.	<b>Personal Property classes:</b>	enter the value increase due to new accounts and additions to existing accounts.
<b>Real Property classes:</b>	subtract Col. H – Col. G for all real property classes to calculate the valuation increase due to allowable new growth.				
<b>Personal Property classes:</b>	enter the value increase due to new accounts and additions to existing accounts.				
11	Column J: list last year's tax rate(s) where indicated.				
12	Column K: enter the tax levy growth by multiplying the value in Column I times the tax rate in Column J divided by 1000.				
13	Sign and date the form. A majority of the Board of Assessors must sign the form.				

### Automated Instruction

The LA-13 has been split into two worksheets. First, to complete the first half worksheet, click on the LA-13 Top tab. Column (A) values automatically appear when you enter a city/town name in the START worksheet. Enter applicable information in columns (B) through (D). Negative values may be entered if applicable in column (D) only; all other columns must contain positive numbers. Column (E) and all totals are automatically calculated.

To complete the second half worksheet, click on LA-13 bottom. Enter amounts for each property class in column (F) if there has been a revaluation. The REVAL% and columns (G) and (K) are automatically calculated. Column (H) values come automatically from the LA-4. Column (I) is automatically calculated except for personal property; an amount must be entered in column (I) on the personal property line. Column (J) automatically appears when you enter a city/town name in the START worksheet. Total tax levy growth from the LA-13 automatically appears in the LEVY LIMIT worksheet.



## ***LA-13A, AMENDED TAX BASE LEVY GROWTH***

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**Description:** The Amended Tax Base Levy Growth form is completed to amend levy growth for the previous fiscal year because of revised or omitted parcels.

---

**When is the LA-13A required?** The LA-13A must be submitted if levy growth was understated on the previous year's LA-13 due to revised or omitted parcels.

---

**Who completes the LA-13A?** The Board of Assessors completes the LA-13A.

---

**General process** Use the instructions in the following table to complete the LA-13A.

<b>Step</b>	<b>Action</b>
1	For column (B), enter the full valuation committed to the Collector for the revised or omitted parcel/account.
1	For column (B), enter the total valuation committed to the Collector for the revised or omitted parcels and accounts by property class.
2	For Column (C), enter the portion of the value in Column (B) that was not assessed in the prior year.
3	For FY2003 amended growth, use FY2002 tax rate.
4	For Column (E), enter the levy growth by dividing Column (C) by 1000 and multiplying the result by the tax rate in Column (D) (C /1000 x D)
5	Sign and date the form.

---

**Automated Instruction** To complete the LA-13A, click on the LA-13A tab. Enter into columns (B) and (C). Column (D) tax rates are automatically entered. Column (E) is automatically calculated and the total of this column automatically appears in the LEVY LIMIT worksheet.

## ***LEVY LIMIT***

<b>Description</b>	This worksheet calculates the Maximum Allowable Levy pursuant to the provisions of “Proposition 2½.
<b>When is this schedule required?</b>	This worksheet is not required to be submitted to either the Bureau of Accounts or Bureau of Local Assessment.
<b>Who prepares the schedule?</b>	The worksheet is prepared by the Bureau of Accounts and sent to the Assessors and accounting officer of each city and town. The worksheet is usually completed by the Assessors, accounting officer and Treasurer.
<b>General Process</b>	Review the calculations indicated by the Bureau of Accounts for accuracy. Add applicable amounts of overrides, growth, exclusions and other adjustments taking into consideration the limits on lines IF and IIF. In addition, review annual instructions issued by the Bureau of Accounts.
<b>Automated Instruction</b>	Click on the LEVY LIMIT tab and scan through Section I. Section I automatically appears when you enter a city/town name in the START tab. To complete Section II, enter the amount of the Override if any. New Growth and Amended Growth automatically appear from the LA-13 and the LA-13A; the other lines are automatically calculated. To complete Section III, enter applicable amounts if any. The Debt Exclusion amount automatically appears from the DE-1 and the Maximum Allowable Levy is automatically calculated.

## OPTIONS TABLE

<b>Description</b>	If your community anticipates or wishes to explore a split tax rate, this Table generates “what if” analyses. It is available only on the Automated Program.
<b>When is this table required?</b>	The table is not required to be submitted to either the Bureau of Accounts or Bureau of Local Assessment.
<b>Who prepares the table?</b>	The city or town Assessors usually prepare the Table for review by the Selectmen/Council in adoption of the annual residential factor.
<b>Automated Instruction</b>	<p>If you anticipate a split tax rate or wish to explore that option, click on the OPTIONS TABLE tab.</p> <p>The Options Table worksheet can be used to generate a shift table for “what-if” analysis. <u>Use information from this table cautiously</u> - many factors affect the calculations. A change in any one piece of data may affect all the information generated in the worksheet.</p> <p>To use this worksheet:</p> <ul style="list-style-type: none"><li>• Enter taxable value totals in the blue VALUE cells.</li><li>• If your community adopted either a residential or small commercial Exemption, tab or scroll down to the Classification Options section. In the blue cell labeled “Residential Exemption”, enter the adjusted total residential value (the original residential total value minus the value of the residential exemption.) In the blue cell labeled “Small Commercial Exemption”, enter the adjusted total C &amp; I value (the original combined commercial and industrial totals minus the value of the commercial exemption.)</li><li>• Scroll down to “Levy” and estimate a tax levy for purposes of this worksheet. Note that a single tax rate is calculated in the cell below.</li><li>• The value total, percentage shares of total tax levy and value, CIP shift, residential factor and estimated tax rates are calculated for you.</li><li>• This estimated levy amount entered may be subject to minor adjustment after the residential factor is chosen and prior to the completion of all worksheets. <b><i>Therefore, the tax rates that are calculated in the table are subject to change.</i></b></li></ul> <p>If you have not completed RECAP data entry, although you may enter an estimated levy amount, the actual levy may vary <u>substantially</u> from the estimated levy once data entry has been completed. <b><i>Therefore, the tax rates that are calculated in the table are subject to change.</i></b></p>

## LA-5 INPUT

<b>Description</b>	This worksheet shows the detailed data which will be sent to the LA-5 form for processing. It is available only on the Automated Recap Program.
<b>When is this worksheet required?</b>	This worksheet is not required to be submitted to either the Bureau of Accounts or the Bureau of Local Assessment.
<b>Who prepares the worksheet?</b>	The worksheet is usually prepared by either the Assessors or by the accounting officer in preparation for completion of the Tax Rate Recap form.
<b>Automated Instruction</b>	<p><b><u>To complete the INPUT worksheet using a single rate:</u></b></p> <p>Click the INPUT tab.</p> <p><u>If you have completed RECAP data entry,</u> enter the tax levy from Page 1, Part Ic from the RECAP PAGE 1 worksheet. Also, enter <b>1</b> for Residential Factor Selected, and enter an open space discount percentage if applicable. The single tax rate is automatically calculated. The estimated levy is subject to minor adjustment after the RECAP PAGE 1 tab is completed. Therefore, <i>the single tax rate that is calculated is subject to change.</i></p> <p><u>If you have not completed RECAP data entry,</u> you must enter an estimated amount in the Estimated Levy cell. Enter <b>1</b> for Residential Factor Selected, and enter an open space discount percentage if applicable. The actual levy may vary <u>substantially</u> from the estimated levy once RECAP data entry is completed. Therefore, <i>the single tax rate that is calculated is subject to change.</i> If a residential or small commercial exemption was/were not adopted, click on the LA-5 tab to continue. If the residential exemption was adopted, tab down to that section and enter the total residential parcel count, selected residential exemption and number of eligible residential parcels. The average residential value, residential exemption and total residential value minus exemption are automatically calculated. If the small commercial exemption was adopted tab down to that section and enter the number of eligible commercial parcels, selected commercial exemption and total value of eligible parcels. The total value to be exempt is automatically calculated. This information automatically appears in the LA-5 tab.</p>

**To complete the INPUT worksheet using a split rate:**

Click on the INPUT tab.

If you have completed RECAP data entry, enter the tax levy from Page 1, Part Ic from the RECAP PAGE 1 worksheet. Enter the residential factor selected *as a decimal with six numbers to right of the decimal point*, and enter the selected open space discount if applicable. The shift percents, CIP shift and tax rates are automatically calculated. The estimated levy is subject to minor adjustment after the RECAP PAGE 1 tab is completed. Therefore, *the tax rates that are calculated are subject to change.*

If you have not completed RECAP data entry, you must enter an estimated amount in the Estimated Levy cell. Enter the residential factor selected and selected open space discount if any. The actual levy may vary substantially from the estimated levy once RECAP data entry is completed. Therefore, *the tax rates that are calculated are subject to change.* If residential or small commercial exemptions were not adopted, click on the LA-5 tab to continue. If the residential exemption was adopted tab down to that section and enter the total residential parcel count, selected residential exemption and number of eligible residential parcels. The average residential value, residential exemption and total residential value minus exemption are calculated for you. If the small commercial exemption was adopted, tab down to that section and enter the number of eligible commercial parcels, selected commercial exemption and total value of eligible parcels. The total value to be exempt is automatically calculated. This information automatically appears in the LA-5 form worksheet.

## LA-5, CLASSIFICATION TAX ALLOCATION REPORT

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**Description:** The Classification Tax Allocation (LA-5) form is generated after the LA-4 is approved. This form indicates levy allocation by classification, including calculation of any locally adopted options. It is used by the Bureau of Accounts in the tax rate setting process.  
*Note: some data is generated automatically during the LA-4 approval process*

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**When is the LA-5 required?** All municipalities and districts must submit the LA-5 with the Tax Rate Recap as it is required in order to set a tax rate. The LA-5 is not required when submitting a Pro Form Recap.

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**Who completes the LA-5?** The LA-5 is prepared by:

- the assessors (verify the valuation information from the LA-4)
- the selectmen or council/mayor (voting during annual classification hearing)
- the prudential committee or commissioners (district tax rates)
- the city/town clerk

*Note: some data is generated automatically during the LA-4 approval process*

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**General process** Use the instructions in the following table to complete the LA-5.

Step	Action
1	Enter the selected Residential Factor. <ul style="list-style-type: none"><li>• If you wish to use a single (non-classified) tax rate, enter the number 1.</li><li>• If you wish to use a split (classified) tax rate, enter the desired residential factor as an amount less than “1” and no more than 6 digits (e.g., .873456).</li></ul>
2	Indicate whether a discount was granted to Class II-Open Space by checking Yes or No. <ul style="list-style-type: none"><li>• If you check Yes, enter the discount percentage on the line next to the check mark up to 4 digits (e.g., .1055).</li><li>• If you check No, continue to Step 3.</li></ul>

## LA-5, CONTINUED

### General process (continued)

Step	Action
3	Indicate whether a Residential Exemption was adopted by checking Yes or No. <ul style="list-style-type: none"><li>• If you check Yes, enter the Class I total assessed value from the LA-4 form, the Class I total parcel count as a whole number and the selected residential percentage up to 4 digits (e.g., .1475) and calculate the residential exemption. Also indicate the number of parcels to receive the exemption.</li><li>• If you check No, continue to Step 4.</li></ul>
4	Indicate whether a Small Commercial exemption was adopted by checking Yes or No. <ul style="list-style-type: none"><li>• If you check Yes, enter the selected percentage up to 4 digits (e.g., .1475), the number of eligible parcels, total parcel value and exempted value on the appropriate lines.</li><li>• If you check No, continue to Step 5.</li></ul>
5	Verify the information from the LA-7 that was automatically placed in the table and enter new percentage shares in Column D.
6	The city/town clerk enters information from the classification hearing in section 6 and signs where indicated.
7	The Board of Selectmen, Council/Mayor or District Commissioners/Prudential Committee enters the date, time and location of the classification hearing in section 7. The date of the meeting at which all information was adopted should also be entered.
8	Enter excess levy capacity in section 8. Excess levy capacity is calculated by subtracting the tax levy (from the Tax Rate Recap form) from the levy limit.
9	All officials preparing the form must sign where indicated after reviewing the information.

### Additional requirement

When submitting the completed LA-5 you must attach a copy of the newspaper clipping advertising the public classification hearing.

### Automated Instruction

Click on the LA-5 form and scan through lines 1-5. The information and answers automatically appear from the LA-4 and LA-5 INPUT worksheets. Tab down to lines 6 and 7 and enter the applicable information. Enter the excess capacity on line 8. If you are going to complete a Tax Rate Recap, click on the RECAP PAGE 4 tab to continue. If you are going to complete a Pro Forma Recap, click on the PRO FORMA PAGE 4 tab to continue.

## *THE TAX RATE RECAP*

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<b>Description:</b>	The Tax Rate Recap form is submitted, with supporting documentation, for DOR approval of a municipal or district tax rate. The four pages of the Tax Rate Recap provide a summary of information contained in supporting documentation, therefore the Recap is considered to be the “master document.”
<b>When is the Tax Rate Recap required?</b>	The Tax Rate Recap must be approved by the DOR before tax bills can be issued. Tax rates are approved using the information on the Tax Rate Recap and supporting forms.
<b>Who prepares the Tax Rate Recap?</b>	The Tax Rate Recap is prepared by the Assessors, city/town Clerk and accounting officer, with input from most other municipal or district officials.
<b>Required supplementary documentation</b>	The forms and documents that may be required with the Tax Rate Recap for a tax rate to be certified are detailed in “List of Forms” earlier in this publication.
<b>For further information</b>	For additional information concerning the Tax Rate Recap and the issuance of property tax bills, see the Division of Local Services’ website at <a href="http://www.Mass.Gov/dls">www.Mass.Gov/dls</a> . Also review the Massachusetts General Laws (MGL) Ch 40:Ch. 40 § 56 Ch. 58 § 1A Ch. 59 generally Ch. 60 generally

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## COMPLETING THE TAX RATE RECAP

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### General Process

Use the instructions in the following table to complete the Tax Rate Recap:

Recap Page	Action
4	<p>Enter the following information for each appropriation:</p> <ul style="list-style-type: none"><li>• the date of the council or town meeting where the appropriation was voted</li><li>• the fiscal year to which the vote relates (FY2003, FY2004 etc.)</li><li>• the gross appropriation amounts coming from the tax levy, free cash, other available funds, offset receipts, enterprise funds and community preservation funds</li><li>• the amounts authorized from<ul style="list-style-type: none"><li>• revolving funds</li><li>• borrowing</li></ul></li></ul> <p><i>Note: the city/town Clerk must sign and date page four.</i></p>
3	<p>Enter as follows:</p> <ul style="list-style-type: none"><li>• the actual receipts for the previous fiscal year in Column (a)</li><li>• the estimated receipts for the current fiscal year in Column (b)</li></ul> <p>Do NOT include receipts in either Column (a) or Column (b) that were voted as offset receipts on Schedule A-1, enterprise funds on Schedule A-2 or revolving funds on Schedule A-3. Increases or decreases of estimated to actual receipts require submission of supporting documentation. Documentation is also required to support increases or decreases of prior year's estimated receipts to current year's estimated receipts.</p> <p><i>Note: the accountant/auditor must sign and date page three.</i></p>
2	<p>Enter data where applicable in the following sections II and III.</p>
4	<p>Enter values and percentages from the LA-5 form. Make sure that the total of Part Id col (f) equals line 1c. Also be sure that the tax levy on 1c is not greater than the levy limit.</p> <p><i>Note: the Assessors must sign and date page one.</i></p>

**Automated  
Instruction**

***Recap Page 4***

Click on the RECAP PAGE 4 tab and enter the date of each Town meeting in the format *mm/dd/yy* and the fiscal year. Summarize city/town Council meetings by month for each fiscal year. Enter all applicable amounts in columns (b) through (g). Column (a) and totals for columns (b) through (e) are automatically calculated. The total of column (a) automatically appears on Page 2, Part II, line IIa. The total from column (c) automatically appears on Page 2, Part III line IIIc1 and the total from column (d) automatically appears on Page 2, Part III line IIIc2.

***Recap Page 3***

Click on the RECAP PAGE 3 tab and enter in all applicable line in columns (a) and (b). The totals are automatically calculated. The total of column (b) automatically appears on Page 3, Part III line IIIb1.

***Recap Page 2***

Click on the RECAP PAGE 2 tab and enter applicable amounts in Sections IIb through IId and in sections IIIa and IIId. Section IV amounts are automatically calculated.

***Recap Page 1***

To complete the Recap pages when a Pro Forma Recapitulation was not necessary, click on the RECAP PAGE 1 tab and then click on the blue Recap Adjustment Button. It automatically adjusts the levy and overlay so that the total of column (f) equals Ic. Section I and columns (b) and (d) automatically appear from the RECAP PAGE 2 and LA-5 Form tabs and columns (c), (e), (f) and the totals are automatically calculated.

To complete the Recap pages when a Pro Forma Recapitulation was completed, click on the RECAP PAGE 1 tab and then click on the blue Figures From Pro Forma Button. The figures from the completed Pro Forma Recapitulation automatically appear throughout the Recap. If changes or additions to any of these pages are necessary, click on the applicable tab to make the adjustments. If no changes or additions are necessary, click on the blue Recap Adjustment Button. It automatically adjusts the levy and overlay so that the total of column (f) equals Ic. Section I and columns (b) and (d) automatically appear from the RECAP PAGE 2 and LA-5 Form tabs and columns (c), (e), (f) and the totals are automatically calculated.

You have now completed the Automated Tax Recap Program. Please save the workbook, then print and carefully review all forms. Obtain the necessary signatures, then mail or fax the forms (or save and send the diskette with the signed forms) to your Bureau of Accounts field advisor.

## PRO FORMA RECAP – GENERAL REQUIREMENTS

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<b>Description:</b>	A Pro Forma Recap is completed when requesting approval to issue preliminary tax notices. The Pro Forma Recap and the Tax Rate Recap contain the same information with one exception: the Pro Forma Recap does not contain valuation information.
<b>When is the Pro Forma Recap used?</b>	The Pro Forma Recap is submitted, with supporting documentation, when a tax rate cannot be set and actual tax bills cannot be issued timely. Preliminary tax notices can only be issued by cities, towns and districts when they are in a recertification year or have a valuation related delay. Notices cannot be mailed until the Pro Forma Recap is approved by the Bureau of Accounts. <i>Valuation information is necessary to calculate a tax rate, so you cannot set a tax rate using the Pro Forma Recap.</i>
<b>Who prepares the Pro Forma Recap?</b>	The Pro Forma Recap is prepared by the Assessors in coordination with the Accountant, the Collector, the Treasurer, the Board of Selectmen/Council and the city/town Clerk.
<b>Required supplementary documentation</b>	<p>In addition to the Pro Forma Recap form and supporting forms, the following information is also required for authorization to issue preliminary tax notices:</p> <ul style="list-style-type: none"><li>• completed authorization letter to issue preliminary tax notices</li><li>• completed unused levy capacity letter, if applicable</li><li>• preliminary LA-13, if estimated growth is being used</li><li>• certification communities or districts must submit a reassessment workplan to be approved by the Bureau of Local Assessment</li><li>• non-certification communities must submit a letter describing the valuation related delay to the Bureau of Local Assessment</li></ul>
<b>For further information</b>	For additional information concerning the Pro Forma Recap and the issuance of preliminary tax bills, see the Division of Local Services' website at <a href="http://www.Mass.gov/dls">www.Mass.gov/dls</a> . Also, you may review Massachusetts General Laws (MGL) Chapter 59, §23D

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## COMPLETING THE *PRO FORMA* RECAP

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### General Process

Use the instructions in the following table to complete the Pro Forma Recap:

Pro Forma Pages	Action
4, 3, 2	Follow instructions for completing the Tax Rate Recap for these pages.
1	Enter tax levy information as on Tax Rate Recap form. Enter levy limit information as detailed on levy limit form except for new growth. Enter estimated new growth on line IIg. Be sure that the tax levy is equal to or less than the levy limit.

---

### Automated Instruction

For instruction on entering into PRO FORMA PAGE 4, PRO FORMA PAGE 3 and PRO FORMA PAGE 2, see RECAP instructions for those pages above.

#### *Pro Forma Page 1*

To complete the Pro Forma Recap, click on the PRO FORMA PAGE 1 tab and enter only the applicable amount on Part II line IIg.

You have now completed the Automated Tax Recap program. Please save the workbook, then print and carefully review all forms. Obtain the necessary signatures, then mail or fax the forms (or save and send the diskette with the signed forms) to your Bureau of Accounts field advisor.

(Type on City/Town Letterhead and mail to)  
Division of Local Services  
Bureau of Local Assessment  
P. O. Box 55490  
Boston, MA 02205-5490

**OMITTED AND REVISED ASSESSMENT REPORT FOR FISCAL YEAR \_\_\_\_**  
**(City/Town)**

In accordance with the provisions of General Laws Chapter 59, Sections 75 and 76, the Board of Assessors submits the following report on the omitted and revised assessments made for fiscal year \_\_\_\_.

Total Additional Taxes Committed

OMITTED ASSESSMENTS \$ \_\_\_\_\_

REVISED ASSESSMENTS \_\_\_\_\_

The assessors also committed the following rollback taxes during the fiscal year.

CH. 61A ROLLBACK TAXES \_\_\_\_\_

CH. 61B ROLLBACK TAXES \_\_\_\_\_

**A copy of all commitments made for omitted and revised assessments and rollback taxes for the year is attached.**

The assessors hereby certify that the amounts reported above reflect all omitted and revised assessments and rollback taxes committed for the year and that all omitted and revised assessments were committed to the collector on or before \_\_\_\_\_. (If a date later than June 20th is inserted, include the following sentence: Fiscal year \_\_\_\_ tax bills were mailed by the collector on \_\_\_\_\_. )

Submitted by:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Board of Assessors

Date: \_\_\_\_\_

## OMITTED AND REVISED ASSESSMENT REPORT

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**Description:** The Omitted and Revised Assessment Report, reports the total additional taxes committed for a specific fiscal year due to omitted and revised assessments, as well as committed rollback taxes. This form is submitted in accordance with the provisions of MGL Chapter 59 Sections 75 and 76.

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**When is the Omitted and Revised Assessment Report required?** This report must be submitted whenever additional taxes have been committed due to rollback taxes and omitted and/or revised assessments.

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**Who prepares the Omitted and Revised Assessment Report?** The Board of Assessors prepares and signs the Omitted and Revised Assessment Report.

---

**General process** Enter the following total additional tax amount committed on the lines indicated for:

- omitted assessments
- revised assessments,
- Chapter 61A rollback taxes
- Chapter 61B rollback taxes.

A copy of the actual commitments must accompany the form.  
Enter the fiscal year where indicated, then sign and date the form.

\_\_\_\_\_  
City/Town

## NOTIFICATION OF ACCEPTANCE

### MASSACHUSETTS GENERAL LAWS CHAPTER 59, SECTION 57C

#### **Quarterly Tax Payments**

The Commissioner of Revenue is hereby notified that \_\_\_\_\_,  
City/Town

by action of the \_\_\_\_\_ on \_\_\_\_\_  
Governmental Body Date

Has accepted the provisions of General Laws Chapter 59, section 57C, as enacted by  
Chapter 653, Section 41 of the Acts of 1989, to commence with fiscal year \_\_\_\_\_  
FY

\_\_\_\_\_  
City/Town Clerk

\_\_\_\_\_  
Date

PLEASE COMPLETE THIS FORM ONLY IN THE FIRST YEAR OF ACCEPTANCE.  
ATTACH A CERTIFIED COPY OF THE VOTE AND SUBMIT TO THE BUREAU OF  
ACCOUNTS.

## ***NOTIFICATION OF ACCEPTANCE, QUARTERLY TAX PAYMENTS***

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<b>Description</b>	The Notification of Acceptance is submitted to notify the Commissioner of Revenue when a community votes to adopt the quarterly tax payment system.
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<b>When is this notification required?</b>	After a community votes to accept the provisions of MGL Chapter 59 section 57C (as enacted by Chapter 653 Section 41 of the Acts of 1989) the Commissioner must be notified in writing as to the date of the vote and the intended inception year. This form should only be submitted once, in the first year of acceptance.
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<b>Who prepares the notification?</b>	The city/town Clerk prepares and signs the Notification of Acceptance. The Clerk also must attach a certified copy of the vote to accept the quarterly tax payment system.
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<b>General process</b>	Follow the instructions below to complete the Notification of Acceptance.
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Step	Action
1	Type the following information where indicated on the form: <ul style="list-style-type: none"><li>• city/town name</li><li>• name of the governmental body voting on acceptance</li><li>• date of the vote</li><li>• fiscal year to commence the quarterly tax payment system</li></ul>
2	The city/town Clerk must sign and date the form.
3	Attach a certified copy of the vote and mail to the Bureau of Accounts.

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<b>Additional requirement</b>	The Notification of Acceptance must be accompanied by a certified copy of the vote.
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(SAMPLE)  
(Type on City/Town Letterhead and mail to:)

Division of Local Services  
Bureau of Accounts  
P.O. Box 55490  
Boston, MA 02205-5490

**AUTHORIZATION TO ISSUE PRELIMINARY TAX BILLS  
FOR**

\_\_\_\_\_  
**City/Town/District**

(ALL COMMUNITIES/DISTRICTS:)

In accordance with G.L. Ch. 59 §23D, the Board of Assessors requests the Commissioner's authorization to issue preliminary tax bills for FY2004.

The assessors voted to request such authorization on \_\_\_\_\_ (date) and notified the appropriate officials of that action.

(FOR COMMUNITIES/DISTRICTS SCHEDULED FOR FY2004 CERTIFICATION OF VALUES)

The assessors shall submit on \_\_\_\_\_ (projected date), but no later than February 1, 2004, the proposed assessed values as of January 1, 2003 to the Bureau of Local Assessment for certification under General Laws Chapter 59 §2A(c). Attached is the completed "Pro Forma" Recapitulation Sheet.

(FOR COMMUNITIES/DISTRICTS NOT SCHEDULED FOR FY2004 CERTIFICATION OF VALUES:)

The assessors shall submit on or before \_\_\_\_\_, (projected date), the Tax Base Growth Report and the Tax Rate Recapitulation Sheet with final assessed valuations to the Bureau of Accounts for the purposes of establishing the FY2004 tax rate. Attached is a letter describing the circumstances which have caused a delay in determining assessed valuations for FY2004 and the completed "Pro Forma" Recapitulation Sheet.

Submitted by: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
The Board of Assessors

Date: \_\_\_\_\_

## *AUTHORIZATION TO ISSUE PRELIMINARY TAX BILLS*

### **Authorization letter**

The assessors must submit a letter on city/town letterhead that includes the sections below as applicable to your situation.

<b>Situation</b>	<b>Include the following text:</b>
All communities/districts	<b>In accordance with G.L. Ch. 59 Section 23D, the Board of Assessors requests the Commissioner's authorization to issue preliminary tax bills for FY 2004. The assessors voted to request such authorization on _____ (date) and notified the appropriate officials of that action.</b>
Communities/districts scheduled for FY2004 certification of values	<b>The assessors shall submit on _____ (projected date), but no later than February 1, 2004, the proposed assessed values as of January 1, 2003 to the Bureau of Local Assessment for certification under General Laws Chapter 59 Section 2A(c). Attached is the completed Pro Forma Recapitulation Sheet.</b>
Communities/districts not scheduled for FY2004 certification of values	<b>The assessors shall submit on _____ (projected date), the Tax Base Growth Report and the Tax Rate Recapitulation Sheet with final assessed valuations to the Bureau of Accounts for the purpose of establishing the FY 2004 tax rate. Attached are a letter describing the circumstances causing a delay in determining assessed valuations for FY 2004, and the completed Pro Forma Recapitulation Sheet.</b>
All communities	The Board of Assessors must sign the form and attach all necessary supplementary documentation as described above.

**ACCOUNTING OFFICER'S LETTER IN  
LIEU OF BALANCE SHEET**

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City/Town/District

Due to the absence of the 6/30/2003 balance sheet, I have examined the general ledger of the city/town/district and I do not anticipate that there will be any deficits that must be raised on the FY2004 Pro Forma or Tax Rate Recapitulation form.

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Accounting Officer

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Date

## ***LETTER IN LIEU OF BALANCE SHEET***

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<b>Description</b>	The Letter in Lieu of Balance Sheet is used by the accounting officer to certify that no deficits exist from the previous fiscal year that must be raised on the current fiscal year's Pro Forma Recap or Tax Rate Recap.
<b>When is this letter required?</b>	The Letter in Lieu of Balance Sheet must be submitted with a Pro Forma Recap or Tax Rate Recap if a balance sheet for the previous year has not been received by the Bureau of Accounts. Normally deficit information would be verified using the balance sheet, but this written statement can be used in lieu of the balance sheet if necessary.
<b>Who prepares the letter?</b>	The accounting officer prepares and signs the Letter in Lieu of Balance Sheet.
<b>General Process</b>	The accounting officer completes the form and submits it to the Bureau of Accounts along with other supporting forms for the Tax Rate and/or Pro Forma Recap form(s).

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**PRO FORMA RECAP**  
**UNUSED LEVY CAPACITY LETTER**

We, the undersigned for the city/town/district of

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are fully aware that the FY2004 unused levy capacity in the  
amount of \$ \_\_\_\_\_ as shown on the FY2004 Pro  
Forma Recap cannot be appropriated for this fiscal year once the  
Pro Forma has been submitted by the city/town/district and  
approved by the Director of Accounts and the Preliminary Tax  
Notices have been mailed.

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Mayor/Administrator

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Chief Financial Officer

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Chairman, Board of Selectmen

## ***LETTER OF PRO FORMA UNUSED LEVY CAPACITY***

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<b>Description</b>	The Letter of Pro Forma Unused Levy Capacity indicates understanding by certain local officials to the Director of Accounts that levy capacity cannot be appropriated once the Pro Forma has been approved by the Bureau of Accounts and the Preliminary Tax Notices have been mailed.
<b>When is this letter required?</b>	The Letter of Pro Forma Unused Levy Capacity must be submitted with a Pro Forma Recap if levy capacity cannot be appropriated as a result of the form's approval.
<b>Who prepares the letter?</b>	The Mayor and Chief Financial Officer (city) and Chairman of the Board of Selectmen and accountant/auditor (town) prepare and sign the Letter of Pro Forma Unused Levy Capacity.
<b>General Process</b>	The letter is completed and submitted to the Bureau of Accounts with other supporting forms for Pro Forma Recap approval.

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